

1925

# Professional obligations

Anonymous

Follow this and additional works at: [https://egrove.olemiss.edu/dl\\_hs](https://egrove.olemiss.edu/dl_hs)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

## Recommended Citation

Haskins & Sells Bulletin, Vol. 08, no. 06 (1925 June), p. 41

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

ATLANTA  
BALTIMORE  
BIRMINGHAM  
BOSTON  
BUFFALO  
CHICAGO  
CINCINNATI  
CLEVELAND  
DALLAS  
DENVER  
DETROIT  
KANSAS CITY  
LOS ANGELES  
MINNEAPOLIS  
NEWARK  
NEW ORLEANS  
NEW YORK  
PHILADELPHIA  
PITTSBURGH

## HASKINS & SELLS

CERTIFIED PUBLIC ACCOUNTANTS

# BULLETIN

EXECUTIVE OFFICES  
HASKINS & SELLS BUILDING  
37 WEST 39TH ST., NEW YORK

PORTLAND  
PROVIDENCE  
SAINT LOUIS  
SALT LAKE CITY  
SAN DIEGO  
SAN FRANCISCO  
SEATTLE  
TULSA  
WATERTOWN

BERLIN  
LONDON  
PARIS  
SHANGHAI

HAVANA  
MEXICO CITY  
MONTREAL

VOL. VIII

NEW YORK, JUNE, 1925

No. 6

### Professional Obligations

**I**F an architect superintending a remodeling job for a client were to permit, without comment, a faulty part of the old structure to be worked in with the new construction, so that the latter proved a detriment to the client's building, the architect probably would be criticized by the client. Without doubt, under the circumstances, the criticism would be justified.

If, after having the matter brought to his attention, the client were to decide to go ahead regardless, the risk would be his. He is under no compulsion to heed information, suggestion or advice. He is free to act, or not, as he sees fit. But in case of later defection no blame can attach to the architect, as long as at the time he performed the professional duty of directing the client's notice to the existing condition.

In some of the newer professions which are feeling their way along, as it were, there is a theory that if a professional man is engaged for certain service, he should restrict his attention to that service alone. Yet a dentist engaged to fill a certain cavity in a certain tooth scarcely could resist noticing and commenting on a dangerous condition that was palpably evident in a tooth adjoining.

Practitioners in the older professions of

law and medicine seem to find no impropriety in bringing to the attention of clients situations which expose clients to unrealized dangers. The moral obligation which prompts the suggestion is sufficient warrant for any risk of offense which the practitioner may undertake.

By the same token it appears that certified public accountants not only are justified in so doing, but have a duty to invite a client's attention to conditions which render him liable to loss through omissions or defects in his scheme of organization and financial control.

In so doing there should be no suggestion of force; no attempt to frighten with the blatant argument that "four out of five" business organizations suffer loss through embezzlement; no suspicion directed at any employee; no pressure of unwelcome advice or importunity for revision of system; simply a thorough, truthful, convincing exposition of the facts in the situation and of the possibilities of irregularities which the situation affords.

The decision must be made by the client. The risk, if he permits an unsafe condition to continue, is his. If the client sees fit to do nothing in the premises, the incident is closed. Having presented the facts, the accountant has fulfilled his professional obligation.